

| Report name | Issued recommendations | Execution status |
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| Systemic report "Administering taxes paid by business" | <p>To complete filling the Temporary Register of Applications for VAT Amounts Refund submitted prior to February 1, 2016 in whose regard as at 1 January 2017 the VAT has not been refunded; To ensure including expenditures necessary to refund foregoing amounts of VAT to the draft State Budget of Ukraine for 2021 (and, if necessary - in the subsequent years) to be submitted to the Cabinet of Ministers of Ukraine (while the Cabinet of Ministers of Ukraine - to ensure preservation of such expenditures in the version of the draft State Budget of Ukraine submitted to the Verkhovna Rada of Ukraine). Cabinet of Ministers of Ukraine State Tax Service of Ukraine Ministry of Finance</p> | Not started |
| | <p>To develop amendments to the USC Law (as well as Instruction No.449 and Procedure No. 435 in the respective part), aimed at establishing legal consequences of delaying by the supervisory authority the time for issuing notices for payment of debt (arrears) as well as decisions on penalties and accrual of fines for non-payment (non-transfer) or late payment (late transfer) of a unified social contribution State Tax Service of Ukraine Ministry of Finance</p> | Not started |
| | <p>To amend the Procedure No.435 with respect to: introduction of a mechanism for self-correction of errors by the USC payers regarding monetary indicators values declared in the report on the amounts of accrued income of insured persons and the amount of accrued unified social contribution; provision for the possibility and establishment of the procedure for withdrawal of the USC report submitted by the privileged person Ministry of Finance</p> | Not started |
| | <p>To ensure consistence of the procedure for reviewing appeals of business entities against TNDs on PIT and related notices for payment of debt (arrears) under the USC through simultaneous review of such appeals materials and sound administrative appeal outcomes in this part State Tax Service of Ukraine</p> | Not started |
| | <p>To develop draft amendments to the TCU aimed at clarifying rules governing single tax payer's re-registration during the calendar year by an individual entrepreneur, who, as at the beginning of the calendar year, had an ongoing registration (i.e. did not submit a separate application for transition to a simplified taxation scheme) and during this year: voluntarily switched to payment of other taxes and fees, but attempts to return to a simplified taxation system; registered termination of business activity, after which re-registered as an entrepreneur and attempts to qualify for the simplified taxation system. Ministry of Finance State Tax Service of Ukraine</p> | Not started |
| | <p>The State Tax Service of Ukraine - to issue a letter of explanation on the transactions having no reasonable economic reason (no business purpose): i. provide detailed explanations about criteria employed for identifying transactions having no reasonable economic reason (business purpose); ii. provide examples demonstrating tax authority's approach employed while proving the lack of a reasonable economic reason (business purpose) in certain commercial transactions. The Ministry of Finance of Ukraine - issue a letter of explanation or a generalized tax consultation clarifying methodology of application of the TCU's provisions on the foregoing matters. State Tax Service of Ukraine Ministry of Finance</p> | Not started |
| | <p>To introduce a system enabling monitoring and systematization of results of tax disputes' consideration within administrative and judicial proceedings; as well as bringing them to the attention of other STS departments to unify approaches to both tax administration and employing case law while considering taxpayer's complaints. State Tax Service of Ukraine</p> | Not started |
| Systemic report "Big challenges for small business" | <p>To elaborate recommendations for self-government authorities on the unified presentation/ placement of business-relevant information on their websites. Ministry for Development of Economy, Trade and Agriculture of Ukraine The SME Development Office Ministry of Digital Transformation</p> | Not started |

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| | <p>To take organizational steps to ensure mandatory and prompt execution of court decisions by the subordinates and to bring them to disciplinary liability in case of delays. State Tax Service of Ukraine State Customs Service</p> | Not started |
| | <p>Legally limit the period of investigators to keep original documents and other property seized during a search, not containing any trace of a crime, and also limit the period of criminalistic examinations within criminal proceedings. Verkhovna Rada of Ukraine</p> | Not started |
| | <p>Since the progress tracking of the tasks related to SMEs' export promotion and their internationalization is not provided in the SME Strategy, whereas clear quantitative and qualitative indicators namely of SMEs' export activities are not provided in the Export Strategy, the BOC finds it necessary to recommend the MinEconomy, when determining further steps aimed at developing exports, to provide indicators that would allow monitoring changes specifically for SMEs and, when analyzing statistical data, to separate the influence of implemented tasks from the indicators of large enterprises. Cabinet of Ministers of Ukraine Ministry for Development of Economy, Trade and Agriculture of Ukraine</p> | Not started |
| | <p>To strengthen the educational capacity of the created platform aimed at raising companies' awareness of international compliance standards and their implementation by the private sector, by holding country-wide events and creating a resource guide/program with success stories for SMEs' representatives, etc. Ministry for Development of Economy, Trade and Agriculture of Ukraine</p> | Not started |
| | <p>To develop a practical compliance workshops program by engaging various stakeholders, including those in the regions, to increase overall business awareness about business integrity practices, as well as further joint development of a common minimum compliance standard (guidelines) with further SMEs' support in implementing compliance practices. Ministry for Development of Economy, Trade and Agriculture of Ukraine The SME Development Office</p> | Not started |
| Systemic report "Business focus on labor-related issues" | <p>To develop and to enforce an electronic database that enables applicants to retrieve information about a status of requests/applications consideration lodged with the SLS as well as to release information from the registers administered by the SLS in an accessible and searchable form. State Labor Service</p> | Not started |
| Systemic report "Main problems faced by business in customs sphere" | <p>To prepare governmental Draft Law of Ukraine introducing amendments to Chapter 11 "Liability" of Section II "Administering Taxes, Duties, Payments" of the Tax Code of Ukraine and Chapter 67 "General Provisions on Customs Offence and Liability for Them" of Section XVIII "Customs Offence and Liability" of the Customs Code of Ukraine to eliminate the possibility of bringing individuals to liability if assignment of incorrect Ukrainian Classification of Goods for Foreign Economic Activity code resulted from actions conducted in good faith. Ministry of Finance</p> | Not started |
| | <p>To prepare text of the governmental Draft Law of Ukraine on introducing amendments to Sections XVIII "Customs Offences and Liability" and XIX "Customs Offence Proceedings" of the CCU (or setting forth these sections in the new wording) aimed at ensuring balance, commensurability and fairness of liability for customs infringements, taking into account best practices employed in the EU, in particular, Proposal for a Directive No. 2013/0432/COD (draft). In particular, such Draft Law should provide for/contain:</p> <ul style="list-style-type: none"> a) financial liability for legal entities that infringed customs rules during their business activity, - to be introduced as an alternative to administrative liability of their officials (or with a significant softening of the latter); b) reference to a specific form of guilt (intention or negligence) as a mandatory element of each administrative offence; c) sufficiently specified list of aggravating and attenuating circumstances (including, inter alia, status of Empowered economic operator; level of cooperation with the customs authority demonstrated in course of customs infringement's investigation, etc.); d) lower and upper liability thresholds (in the form of the amounts of fines) for each article to make it possible to vary amount of fines depending on the circumstances of the case; e) amounts of fines for infringing customs rules (which are established depending on the value of goods) to be brought in line with the indicative figures, specified in the Proposal for a Directive No. 2013/0432/COD (draft). <p>Ministry of Finance State Customs Service</p> | Not started |

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| Systemic report "Combatting raidership: current state and recommendations" | <p>To ensure generalization of the existing practice of the investigation of "raidership" crimes, on which basis develop and approve the Methodological Guidelines on the investigation of the most typical cases of raidership in accordance with the Instruction on the organization of the activities of the pre-trial investigation bodies of the Ministry of Internal Affairs of Ukraine, jointly with the Ministry of Justice of Ukraine, the National Police of Ukraine, the representatives of the judicial authorities and law enforcement self-governance bodies, specialized non-governmental organizations, as well as with participation of the Council. The Main Investigation Department of the National Police</p> <p>To prepare methodological guidelines for the state registrars regarding automatic enforcement of court decisions whose operative parts are ambiguous and/or vague. Ministry of Justice</p> | <p>Not started</p> <p>Not started</p> |
| Systemic report "Challenges and problems in the sphere of competition protection and oversight" | <p>To expressly provide that if an applicant were to withdraw its' application in a case on abuse of monopolistic (dominant) position, this shall not constitute the substantial ground for the AMCU to exercise its' procedural discretion to terminate consideration of a case. Hence, the respective amendments are proposed to be introduced to the Rules of Consideration of Applications on Violation of Competition Legislation. In the Council's view, it should allow minimizing the risk of possible pressure inflicted on an applicant by an undertakings occupying monopolistic (dominant) market position in whose relation the respective case has been launched. Antimonopoly Committee of Ukraine</p> | <p>Not started</p> <p>— comments: Currently the AMCU does not uphold the BOC's recommendation.</p> |
| Systemic report "Abuse of powers by the law enforcement authorities in their relations with business" | <p>To develop methodological recommendations and explanations for the persons lodging applications or notices about committed criminal offence. Among other things, such guidelines shall emphasize on the need to comprehensively and accurately describe circumstances of the committed criminal offence as well as give proper legal qualification of the committed crime (i.e., refer to the particular corpus delicti in the CCU and specify place, time, persons and other factual circumstances related to a particular crime). Prosecutor General's Office of Ukraine</p> | <p>Not started</p> |
| | <p>To amend Article 214 of the CPCU to impose a duty on investigator/prosecutor to explain to an applicant his/her right to seek court protection by lodging lawsuit challenging investigator's inactivity in case of the latter's failure to register data with the URPTI, as foreseen by Article 303 of the CPCU Verkhovna Rada of Ukraine</p> | <p>Not started</p> |
| | <p>To restrict the time duration of temporary access to documents (seizure) that do not themselves contain signs of a crime by 3 months. To avoid the risk of abuse (whereby seizure of the originals of documents is used to inflict pressure on business), it is important to ensure that length of time, while the originals of documents could be seized by investigation authorities, should not directly depend upon the duration of pre-trial investigation. To attain this goal, Chapter 15 of the CPCU shall be amended to establish maximum time limits while investigation authorities are entitled to have access to the originals of such documents. Verkhovna Rada of Ukraine</p> | <p>Not started</p> |
| | <p>To amend Articles 168, 169, 236 and 237 of the CPCU to oblige public prosecutor to verify whether seizure of objects and documents made by investigator was legal and to inform the person, whose property objects have been seized, accordingly - to be complied within 24 hours from the moment when assets and documents has been seized by the investigator. Verkhovna Rada of Ukraine</p> | <p>Not started</p> |
| Systemic report "Problems with administering business taxes in Ukraine" | <p>To perform tax audit procedures in strict compliance with the established "audit tests" (i.e., clear guidance on "what and how" shall be audited). Such tests are expected to be developed as part of the deregulation process currently implemented by the Ministry of Economic Development and Trade of Ukraine. The practice of guidance by internal regulations issued by the State Fiscal Service which are not available to public shall be eliminated. State Tax Service of Ukraine</p> | <p>Not started</p> |